



State Board of Equalization

News Release

Bill Leonard, Member

2nd District – Sacramento

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Executive Director
www.boe.ca.gov

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BILL LEONARD ANNOUNCES RELIEF IS AVAILABLE FOR TAXPAYERS AFFECTED BY TAHOE FIRES

Bill Leonard, Member of the California State Board of Equalization (BOE), today announced to taxpayers in the South Lake Tahoe region that help may be available by extending return dates, relieving penalties and interest, or replacing copies of records lost to fire damage.

Extension for Return Filings

Special relief in the form of a **one-month extension of time to file returns and pay taxes or fees** is available for

Sales and use taxes	Fuel taxes
Alcoholic beverage taxes	Cigarette and tobacco products taxes
Timber yield tax	Energy resources surcharge
Emergency telephone users surcharge	Natural gas surcharge
EWaste and a number of other environmental fees	

Some retailers face upcoming deadlines, particularly for sales tax. Monthly returns for May are due Monday, July 2, and quarterly returns are due July 31.

This relief is afforded to any taxpayer or feepayer directly affected by the fires who cannot meet tax filing and payment deadlines due to the emergency. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. Taxpayers and fee payers requesting a filing extension must include with their returns a statement explaining the cause for the late filing.

Relief of Interest and Penalties

Relief of interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees on time. This relief may be provided for the programs listed above as well as the insurance tax. For a complete list of programs with provisions that may provide for relief of interest, visit <http://www.boe.ca.gov/info/pdf/pub156.pdf>.

Please note that the relief program for interstate user tax under the International Fuel Tax Agreement (IFTA) applies to California tax only.

Relief of interest and penalties requires a statement, signed under penalty of perjury, stating the cause for the late filing, to be included with the return.

Copies of BOE Tax Records Available

Affected business owners and fee payers needing to obtain copies of BOE tax records may receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE,

including prior tax returns, copies of audits, and permit application forms, please call our Taxpayer Records Unit at 916-445-4326.

For More Information and Forms

The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both available on the Internet as fill-in forms. Copies of these forms may be downloaded by visiting our website at www.boe.ca.gov, or obtained by calling **800-400-7115**.

Property Taxes

Unlike sales and fuel taxes - which are collected by the state - property tax is collected at the county level. Answers to property tax questions and forms for relief are available from county assessors' offices. A complete listing of assessors is available online at <http://www.boe.ca.gov/proptaxes/assessors.htm>.

Bill Leonard, of Sacramento/Ontario, was re-elected as the Second District Member of the State Board of Equalization in November. Prior to his election, he served in the State Assembly (1978-1988, 1996-2002) and in the State Senate (1988-1996).

The five-member Board of Equalization is a publicly elected tax board. The Board collects taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

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